

BY: Senator Harris

AMENDMENTS TO HOUSE BILL NO. 190
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after "Tax" insert "and Sales and Use Tax"; in line 13, after "products;" insert "providing for a certain exemption from the sales and use tax during a certain period for certain items of clothing;"; in line 17, after "products" insert "and the sale or use of certain items of clothing"; and after line 17, insert:

"BY adding to

Article - Tax - General

Section 11-227, 12-101(b-1) and (e-1), 12-302(c), and 12-306

Annotated Code of Maryland

(1997 Replacement Volume and 1998 Supplement)".

On page 2, strike in their entirety lines 14 through 18, inclusive.

AMENDMENT NO. 2

On page 2, after line 33, insert:

"11-227.

(A) IN THIS SECTION, "ACCESSORY ITEMS" INCLUDES JEWELRY, WATCHES, WATCHBANDS, HANDBAGS, HANDKERCHIEFS, UMBRELLAS, SCARVES, TIES, HEADBANDS, AND BELT BUCKLES.

(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF CLOTHING, EXCLUDING FOOTWEAR OR ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE ITEM OF CLOTHING IS LESS THAN \$100."